

Internal Revenue Service
LB&I-IIC Team

OCT 07 2014

Received OMB No. 1545-0074
OVDIDepartment of the Treasury — Internal Revenue Service
Amended U.S. Individual Income Tax Return

► See separate instructions.

1040X
December 2010)This return is for calendar year 2010 2009 2008 2007

or fiscal year (month and year ended):

Your first name MI Last name Your social security number

JUAN D. REYES

If a joint return, spouse's first name MI Last name Your spouse's social security number

CATHERINE REYES

Your current home address (number and street). If you have a P.O. box, see instructions. Apt no. Your phone number

72 DARTMOUTH STREET

Your city, town or post office. If you have a foreign address, see instructions. State ZIP code

FOREST HILLS, NY 11375

Amended return filing status. You must check one box even if you are not changing your filing status.**Caution.** You cannot change your filing status from joint to separate returns after the due date. Single Married filing jointly Married filing separately Qualifying widow(er) Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on page 2 to explain any changes

Income and Deductions

1	Adjusted gross income (see instructions). If net operating loss (NOL) carryback is included, check here. ► <input type="checkbox"/>	1	Original amount or as previously adjusted (see instructions)	B Net change — amount of increase or (decrease) — explain in Part III	C Correct amount
2	Itemized deductions or standard deduction (see instructions)	2	56,516.	69,395.	125,911.
3	Subtract line 2 from line 1.....	3	24,587.	169.	24,756.
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 30 (see instructions).....	4	31,929.	69,226.	101,155.
5	Taxable income. Subtract line 4 from line 3.....	5	7,300.		7,300.
		6	24,629.	69,226.	93,855.

Tax Liability

6 Tax (see instructions). Enter method used to figure tax:

Table

7	Credits (see instructions). If general business credit carryback is included, check here. ► <input type="checkbox"/>	7	Original amount or as previously adjusted (see instructions)	B Net change — amount of increase or (decrease) — explain in Part III	C Correct amount
8	Subtract line 7 from line 6. If the result is zero or less, enter -0.....	8	2,856.	12,975.	15,831.
9	Other taxes (see instructions).....	9			
10	Total tax. Add lines 8 and 9.....	10	2,856.	12,975.	15,831.

Payments

11	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions).....	11	Original amount or as previously adjusted (see instructions)	B Net change — amount of increase or (decrease) — explain in Part III	C Correct amount
12	Estimated tax payments, including amount applied from prior year's return (see instructions).....	12			
13	Earned income credit (EIC) (see instructions).....	13			
14	Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or other (specify): _____	14			
15	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see instructions).....	15			2,642.
16	Total payments. Add lines 11 through 15.....	16			2,856.

Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)

17	Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see instructions).....	17			
18	Subtract line 17 from line 16 (If less than zero, see instructions).....	18			2,856.
19	Amount you owe. If line 10, column C, is more than line 18, enter the difference (see instructions).....	19			12,975.
20	If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return.....	20			
21	Amount of line 20 you want refunded to you.....	21			

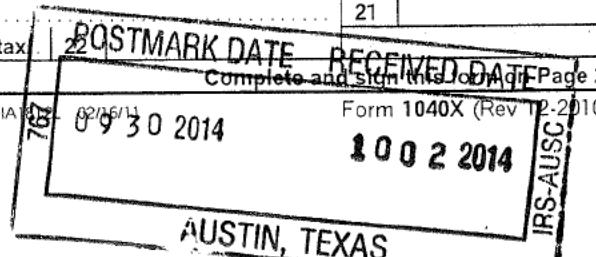
22 Amount of line 20 you want applied to your (enter year): estimated tax POSTMARK DATE RECEIVED DATE Page 2
Complete and sign this form at Page 2.

BAA For Paperwork Reduction Act Notice, see instructions.

FD-1040X-02/06/11 Form 1040X (Rev 12-2010)

09 30 2014

10022014



Exhibit

R

IRS_0001005

Part I ExemptionsComplete this part **only** if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2008 or 2009.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

A Original number of exemptions or amount reported or as previously adjusted	B Net change	C Correct number or amount
--	--------------	----------------------------

23 Yourself and spouse. **Caution.** If someone can claim you as a dependent, you cannot claim an exemption for yourself.....

24 Your dependent children who lived with you.....

25 Your dependent children who did not live with you due to divorce or separation.....

26 Other dependents.....

27 Total number of exemptions. Add lines 23 through 26.....

28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see instructions)......

29 If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009.....

30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form.....

31 List **ALL** dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see instructions)
				<input type="checkbox"/>

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

 Check here if you did not previously want \$3 to go to the fund, but now do. Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund but now does.**Part III Explanation of changes.** In the space provided below, tell us why you are filing Form 1040X.

- Attach any supporting documents and new or changed forms and schedules.

VOLUNTARY DISCLOSURE PROGRAM

Sign Here

C. Reyes 08/03/14

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sidney Yoskowitz
Your signature Date

Paid Preparer Use Only

Preparer's signature Date

SIDNEY YOSKOWITZ CPA

Print/type preparer's name

P01418762

Check if self-employed

Catherine Reyes 08/03/14
Spouse's signature. If a joint return, both must sign Date

SIDNEY YOSKOWITZ CPA, P.C.
Firm's name (or yours if self-employed)

445 NORTHERN BLVD STE 36
GREAT NECK, NY 11021-4804

Firm's address, and ZIP code

(516) 466-6650

Phone number

4090

EIN

OCT 07 2014

1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return

2010

(99)

IRS Use Only — Do not write or staple in this space.

Received

OVDI

Name,
Address,
and SSNSee separate
instructions.Presidential
Election
Campaign

For the year Jan 1 - Dec 31, 2010, or other tax year beginning		, 2010, ending		20	OMB No. 1545-0074
Your first name MI Last name					Your social security number
JUAN D. REYES					0937
If a joint return, spouse's first name MI Last name					Spouse's social security number
CATHERINE REYES					3741
Home address (number and street). If you have a P.O. box, see instructions.		Apartment no.		Make sure the SSN(s) above and on line 6c are correct.	
72 DARTMOUTH STREET				▲	
City, town or post office. If you have a foreign address, see instructions.		State ZIP code		Checking a box below will not change your tax or refund.	
FOREST HILLS, NY 11375				► <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	

► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund?		
Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ►
	2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here. ►	5 <input type="checkbox"/> Qualifying widow(er) with dependent child

Check only one box.

Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.	6b <input checked="" type="checkbox"/> Spouse	Boxes checked on 6a and 6b .. 2
	c Dependents:	(2) Dependent's social security number	No. of children on 6c who:
	(1) First name	Last name	• lived with you ..
If more than four dependents, see instructions and check here .. ►			• did not live with you due to divorce or separation (see instrs) ..
			Dependents on 6c not entered above ..
			Add numbers on lines above .. ► 2
	d Total number of exemptions claimed.		

Income

Attach Form(s)
W-2 here. Also
attach Forms
W-2G and 1099-R
if tax was withheld.If you did not
get a W-2,
see instructions.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.Adjusted
Gross
Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7		
8a Taxable interest. Attach Schedule B if required.	8a 57,667.		
b Tax-exempt interest. Do not include on line 8a.	8b		
9a Ordinary dividends. Attach Schedule B if required.	9a		
b Qualified dividends	9b		
10 Taxable refunds, credits, or offsets of state and local income taxes.	10 2,140.		
11 Alimony received.	11		
12 Business income or (loss). Attach Schedule C or C-EZ.	12		
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here.	13		
14 Other gains or (losses). Attach Form 4797.	14		
15a IRA distributions.	15a	b Taxable amount.	15b 2,136.
16a Pensions and annuities.	16a	b Taxable amount.	16b 35,000.
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.	17		
18 Farm income or (loss). Attach Schedule F.	18		
19 Unemployment compensation.	19		
20a Social security benefits.	20a 34,080.	b Taxable amount.	20b 28,968.
21 Other income	21		
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.	22 125,911.		
23 Educator expenses	23		
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.	24		
25 Health savings account deduction. Attach Form 8889.	25 POSTMARK DATE		
26 Moving expenses. Attach Form 3903.	26		
27 One-half of self-employment tax. Attach Schedule SE.	27		
28 Self-employed SEP, SIMPLE, and qualified plans.	28 09 30 2014		
29 Self-employed health insurance deduction.	29		
30 Penalty on early withdrawal of savings.	30		
31a Alimony paid b Recipient's SSN.	31a	AUSTIN, TEXAS	
32 IRA deduction	32		
33 Student loan interest deduction.	33		
34 Tuition and fees. Attach Form 8917.	34		
35 Domestic production activities deduction. Attach Form 8903.	35		
36 Add lines 23 - 31a and 32 - 35.	36 0.		
37 Subtract line 36 from line 22. This is your adjusted gross income.	37 125,911.		

IRS-AUSC

Form 1040 (2010) JUAN D. AND CATHERINE REYES

0937 Page 2

Tax and credits

38	Amount from line 37 (adjusted gross income).....	38	125,911.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. checked ► 39a 2	39b	
b	If your spouse itemizes on a separate return, or you were a dual-status alien, check here..... ► 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions).....	40	24,756.
41	Subtract line 40 from line 38.....	41	101,155.
42	Exemptions. Multiply \$3,650 by the number on line 6d.....	42	7,300.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	93,855.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.....	44	15,831.
45	Alternative minimum tax (see instructions). Attach Form 6251.....	45	0.
46	Add lines 44 and 45.....	46	15,831.
47	Foreign tax credit. Attach Form 1116 if required.....	47	
48	Credit for child and dependent care expenses. Attach Form 2441.....	48	
49	Education credits from Form 8863, line 23.....	49	
50	Retirement savings contributions credit. Attach Form 8880.....	50	
51	Child tax credit (see instructions).....	51	
52	Residential energy credits. Attach Form 5695.....	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 53	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-..... ► 55	55	15,831.

Other Taxes

56	Self-employment tax. Attach Schedule SE.....	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.....	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	58	
59a	<input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16.....	59	
60	Add lines 55-59. This is your total tax ► 60	60	15,831.

Payments

61	Federal income tax withheld from Forms W-2 and 1099.....	61	214.
62	2010 estimated tax payments and amount applied from 2009 return.....	62	
63	Making work pay credit. Attach Schedule M.....	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election..... ► 64b	65	
65	Additional child tax credit. Attach Form 8812.....	65	
66	American opportunity credit from Form 8863, line 14.....	66	
67	First-time homebuyer credit from Form 5405, line 10.....	67	
68	Amount paid with request for extension to file.....	68	
69	Excess social security and tier 1 RRTA tax withheld.....	69	
70	Credit for federal tax on fuels. Attach Form 4136.....	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885.....	71	
72	Add Ins 61-63, 64a, & 65-71. These are your total pmts ► 72	72	214.

Refund

Direct deposit?
See instructions.

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here ►	74a	
b	Routing number.....	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number.....		
75	Amount of line 73 you want applied to your 2011 estimated tax..... ► 75	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay see instructions..... ► 76	76	15,796.
77	Estimated tax penalty (see instructions).....	77	179.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?	<input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No
Designee's name ► SIDNEY YOSKOWITZ CPA	Phone no. ► (516) 466-6650 Personal identification number (PIN) ► 18762

Sign Here

Joint return?
See instructions.

Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
SIDNEY YOSKOWITZ CPA				P01418762
Firm's name ► SIDNEY YOSKOWITZ CPA, P.C.				
Firm's address ► 445 NORTHERN BLVD STE 36		Firm's EIN		4090
GREAT NECK, NY 11021-4804		Phone no.	(516) 466-6650	

Form **2210****Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**

OMB No. 1545-0140

2010Attachment
Sequence No. **06**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

JUAN D. AND CATHERINE REYES

Identifying number

0937

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?

Yes

Do not file Form 2210. You do not owe a penalty.

No

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes

You do not owe a penalty. Do not file Form 2210 (but if box **E** in Part II applies, you must file page 1 of Form 2210).

No

You may owe a penalty. Does any box in Part II below apply?

Yes

You must file Form 2210. Does box **B**, **C**, or **D** in Part II apply?

No

No

Yes

You must figure your penalty.

Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

Part I Required Annual Payment (see instructions)

1	15,831.
2	
3	0.
4	15,831.
5	14,248.
6	214.
7	15,617.
8	7,711.
9	7,711.

Next: Is line 9 more than line 6?

 No. You do not owe a penalty. Do not file Form 2210 unless box **E** below applies. **Yes.** You may owe a penalty, but do not file Form 2210 unless one or more boxes in Part II below applies.

- If box **B**, **C**, or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B**, **C**, or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, do not file Form 2210.

A You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.

B You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.

D Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E You filed or are filing a joint return for either 2009 or 2010, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B**, **C**, or **D** applies).

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2010)

Part III Short Method**Can You Use the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9.....	10	7,711.
11	Enter the amount, if any, from Form 2210, line 6.....	11	214.
12	Enter the total amount, if any, of estimated tax payments you made (see instructions).....	12	
13	Add lines 11 and 12.....	13	214.
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop ; you do not owe a penalty. Do not file Form 2210 unless you checked box E in Part II.	14	7,497.
15	Multiply line 14 by .02383.....	15	179.
16	• If the amount on line 14 was paid on or after 4/15/11, enter -0- . • If the amount on line 14 was paid before 4/15/11, make the following computation to find the amount to enter on line 16.	16	0.
17	Amount on line 14 x Number of days paid before 4/15/11 x .00008.....	17	179.

Form 2210 (2010)

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

OMB No. 1545-0074

2010

Attachment
Sequence No. 07

Name(s) shown on Form 1040

JUAN D. AND CATHERINE REYES

Social security number
0937

		► Attach to Form 1040. ► See Instructions for Schedule A (Form 1040).	
Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.	
1 Medical and dental expenses (see instructions).....		1	2,316.
2 Enter amount from Form 1040, line 38.....		2	125,911.
3 Multiply line 2 by 7.5% (.075).....		3	9,443.
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....		4	0.
Taxes You Paid		5 State and local (check only one box):	
a <input type="checkbox"/> Income taxes, or		5	691.
b <input checked="" type="checkbox"/> General sales taxes			
6 Real estate taxes (see instructions).....		6	14,675.
7 New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b.....		7	
8 Other taxes. List type and amount ►		8	
9 Add lines 5 through 8.....		9	15,366.
Interest You Paid		10	8,640.
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►			
12 Points not reported to you on Form 1098. See instrs for spcl rules.....		12	
13 Mortgage insurance premiums (see instructions).....		13	
14 Investment interest. Attach Form 4952 if required. (See instrs.).....		14	
15 Add lines 10 through 14.....		15	8,640.
Gifts to Charity		16	750.
17 Other than by cash or check. If any gift of \$250 or more, see instrs.....		17	
18 Carryover from prior year.....		18	
19 Add lines 16 through 18.....		19	750.
Casualty and Theft Losses		20	0.
Job Expenses and Certain Miscellaneous Deductions		21	
Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		21	
22 Tax preparation fees.....		22	
23 Other expenses – investment, safe deposit box, etc. List type and amount ►		23	
24 Add lines 21 through 23.....		24	
25 Enter amount from Form 1040, line 38.....		25	
26 Multiply line 25 by 2% (.02).....		26	
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-.....		27	0.
Other Miscellaneous Deductions		28	0.
29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.....		29	24,756.
30 If you elect to itemize deductions even though they are less than your standard deduction, check here ►			

SCHEDULE B
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service

(99)

Interest and Ordinary Dividends

OMB No. 1545-0074

2010

Attachment Sequence No. 08

Name(s) shown on return

JUAN D. AND CATHERINE REYES

Your social security number

0937

Part I
Interest

(See instructions for Form 1040A, or Form 1040, line 8a.)

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address.

CHASE

CHASE

LLOYDS TSB BANK

RIDGEWOOD

Amount

1.

406.

57,250.

10.

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1. 2 57,667.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. 4 57,667.

Note. If line 4 is over \$1,500, you must complete Part III.**Amount**

5 List name of payer. 5

Part II
Ordinary
Dividends

(See instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. 6 0.

Note. If line 6 is over \$1,500, you must complete Part III.**Part III**
Foreign
Accounts
and
Trusts

(See instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes**No**

7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1. X

b If 'Yes,' enter the name of the foreign country. ► SWITZERLAND

8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions. X

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2010

Attachment
Sequence No. 09

Name of proprietor

JUAN D. REYES

Social security number (SSN)

0937

A Principal business or profession, including product or service (see instructions)

PHYSICIAN-LEGAL CASES

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ►G Did you 'materially participate' in the operation of this business during 2010? If 'No,' see instructions for limit on losses. Yes No

H If you started or acquired this business during 2010, check here. ►

Part I Income

1	Gross receipts or sales. Caution. See instructions and check the box if:	
	• This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or	
	• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. ►	<input type="checkbox"/>
2	Returns and allowances.....	
3	Subtract line 2 from line 1.....	
4	Cost of goods sold (from line 42 on page 2).....	
5	Gross profit. Subtract line 4 from line 3.....	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).....	
7	Gross income. Add lines 5 and 6.....	►

1	142,398.
2	
3	142,398.
4	
5	142,398.
6	
7	142,398.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising.....	8		18	Office expense.....	18	
9	Car and truck expenses (see instructions).....	9		19	Pension and profit-sharing plans.....	19	
10	Commissions and fees.....	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions).....	11			a Vehicles, machinery, and equipment.....	20a	
12	Depletion.....	12			b Other business property.....	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).....	13		21	Repairs and maintenance.....	21	
14	Employee benefit programs (other than on line 19).....	14		22	Supplies (not included in Part III).....	22	
15	Insurance (other than health).....	15		23	Taxes and licenses.....	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc).....	16a			a Travel.....	24a	
b	Other.....	16b			b Deductible meals and entertainment (see instructions).....	24b	
17	Legal & professional services... 28	17		25	Utilities.....	25	

18	142,398.
19	
20	
20a	
20b	
21	
22	
23	
24	
24a	
24b	
25	
26	
27	142,398.
28	142,398.
29	
30	

28	Total expenses before expenses for business use of home. Add lines 8 through 27.....	►	28	142,398.
29	Tentative profit or (loss). Subtract line 28 from line 7.....		29	
30	Expenses for business use of your home. Attach Form 8829.....		30	
31	Net profit or (loss). Subtract line 30 from line 29.		31	0.

31	• If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.		32a	All investment is at risk.
32	If you have a loss, check the box that describes your investment in this activity (see instructions).		32b	Some investment is not at risk.
	• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.			

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule C (Form 1040) 2010

Schedule C (Form 1040) 2010 JUAN D. REYES

0937

Page 2

Part III Cost of Goods Sold (see instructions)

3 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ►	
44 Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____	
45 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b If 'Yes,' is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

TURNED OVER TO PC	142,398.
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
48 Total other expenses. Enter here and on page 1, line 27	48 142,398.